IRIS BUSINESS RULE TAX YEAR 2025

This document lists Form 1099's business rules version 2025v1.2

12/11/25 UPDATES

Rule Number	Business Rule Text	Error Category	Severity	Status
SHAREDIRFORM002_001	'TaxYr' must match the 'TaxYr' in the IR Submission Header.	Data Mismatch	Reject	Active
SHAREDIRFORM006_002	If 'CorrectedInd' (or AmendedInd) has a value of "1", then 'UniqueRecordId' must have a value.	Missing Data	Reject	Active
SHAREDIRFORM007_002	If 'CorrectedInd' (or AmendedInd) has a value of "0", then 'UniqueRecordId' and 'PrevSubmittedRecRecipientGrp' must not have a value.	Incorrect Data	Reject	Active
SHAREDIRFORM009_001	If 'UniqueRecordId' has a value, then the Unique Submission ID portion must match a Unique Submission ID from a Submission that was previously accepted by IRS.	Data Mismatch	Reject	Active
SHAREDIRFORM010_001	If 'UniqueRecordId' has a value, then 'TaxYr' (of the submission) must be equal to the 'TaxYr' of the submission that contains the original return.	Data Mismatch	Reject	Active
SHAREDIRFORM014	If 'PersonName' and 'TIN' in 'RecipientDetail' have a value, they must match the IRS database.	Data Mismatch	Report Error	Active
SHAREDIRFORM015	If 'BusinessName' and 'TIN' in 'RecipientDetail' have a value, they must match the IRS database.	Data Mismatch	Report Error	Active
SHAREDIRFORM016	'MailingAddressGrp' in 'RecipientDetail' must have a value (either USAddress or ForeignAddress).	Missing Data	Report Error and Reject if Over Threshold	Active
SHAREDIRFORM018	If 'FATCAFilingRequirementInd' equals a value of "1", then 'RecipientAccountNum' must have a value.	Missing Data	Reject	Active
SHAREDIRFORM019_002	If 'CFSFElectionStateCd' has a value, it must be AL, or AZ, or AR, or CA, or CT, or CO, or DC, or DE, or GA, or HI, or ID, or IN, or KS, or LA, or MA, or MD, or ME, or MI, or MN, or MS, or MT, or NE, or NJ, or NM, or NC, or ND, or OH, or OK, or OR, or PA, or RI, or SC, or WI.	Incorrect Data	Report Error	Active

SHAREDIRFORM020	If 'CFSFElectionStateCd' has a value, then 'CFSFElectionInd' in Submision Header must equal a value of "1".	Incorrect Data	Report Error	Active
SHAREDIRFORM021	If 'TestCd' has a value of "T", then the first three digits of 'TIN' in 'RecipientDetail' must be equal to "000".	Incorrect Data	Reject	Active
SHAREDIRFORM022	If 'CFSFElectionStateCd' has a value, then at least one 'TotalByStateGrp' must be present.	Missing Data	Report Error	Active
SHAREDIRFORM023	'TIN' in 'RecipientDetail' must have a value.	Missing Data	Report Error	Active
SHAREDIRFORM026	If 'CorrectedInd' has a value of "1" (Corrected), then 'FormTypeCd' must be equal to the 'FormTypeCd' of the original record.	Data Mismatch	Reject	Active
F1099A001	'PropertyDesc' must have a value.	Missing Data	Report Error and Reject if over Threshold	Active
F1099B001	Either Short-term gain or loss indicator or Long-term gain or loss indicator can equal "1", not both.	Incorrect Data	Report Error and Reject if over Threshold	Active
F1099B002	Federal Income Tax Withheld Amount appears excessive in relation to income amounts reported.	Incorrect Data	Report Error and Reject if over threshold	Active
F1099B003	'GrossProceedsIndicator' can not be 1 when 'NetProceedsIndicator' is also 1.	Incorrect Data	Report Error and Reject if over Threshold	Active
F1099B004_001	'PropertyDesc' must have a value.	Missing Data	Report Error and Reject if over Threshold	Active
F1099B005	'CollectiblesIndicator' can not be 1 when 'QOFIndicator' is also 1.	Incorrect Data	Report Error and Reject if over Threshold	Active
F1099B006_001	If 'TYClosedContractProfitLossAmt' has a value then ('AcquiredDt', and 'SoldOrDisposedDt', and 'ProceedsAmt', and 'CostOrOtherBasisAmt', and 'AccruedMarketDiscountAmt', and 'NondeductibleWashSaleLossAmt', and 'BarterAmt', and 'Form8949ApplicableCheckboxCd') must be blank and ('ShortTermGainLossInd', and 'LongTermGainLossInd', and 'OrdinaryInd', and 'CollectiblesInd', and 'QOFInd', and	Incorrect Data	Report Error	Active

	'NoncoveredSecurityInd', and 'GrossProceedsInd', and 'NetProceedsInd', and 'LossNotAllowedInd') must have a value of "0".			
F1099B007_001	If 'PriorYrOpenCntrctProfitLossAmt' has a value then ('AcquiredDt', and 'SoldOrDisposedDt', and 'ProceedsAmt', and 'CostOrOtherBasisAmt', and 'AccruedMarketDiscountAmt', and 'NondeductibleWashSaleLossAmt', and 'BarterAmt', and 'Form8949ApplicableCheckboxCd') must be blank and ('ShortTermGainLossInd', and 'LongTermGainLossInd', and 'OrdinaryInd', and 'CollectiblesInd', and 'QOFInd', and 'NoncoveredSecurityInd', and 'GrossProceedsInd', and 'NetProceedsInd', and 'LossNotAllowedInd') must have a value of "0".	Incorrect Data	Report Error and Reject if over Threshold	Active
F1099B008_001	If 'CYOpenCntrctProfitLossAmt' has a value then ('AcquiredDt', and 'SoldOrDisposedDt', and 'ProceedsAmt', and 'CostOrOtherBasisAmt', and 'AccruedMarketDiscountAmt', and 'NondeductibleWashSaleLossAmt', and 'BarterAmt', and 'Form8949ApplicableCheckboxCd') must be blank and ('ShortTermGainLossInd', and 'LongTermGainLossInd', and 'OrdinaryInd', and 'CollectiblesInd', and 'QOFInd', and 'NoncoveredSecurityInd', and 'GrossProceedsInd', and 'NetProceedsInd', and 'LossNotAllowedInd') must have a value of "0".	Incorrect Data	Report Error	Active
F1099B009_001	If 'CntrctAggregateProfitLossAmt' has a value then ('AcquiredDt', and 'SoldOrDisposedDt', and 'ProceedsAmt', and 'CostOrOtherBasisAmt', and 'AccruedMarketDiscountAmt', and 'NondeductibleWashSaleLossAmt', and 'BarterAmt', and 'Form8949ApplicableCheckboxCd') must be blank and ('ShortTermGainLossInd', and 'LongTermGainLossInd', and 'OrdinaryInd', and 'CollectiblesInd', and 'QOFInd', and 'NoncoveredSecurityInd', and 'GrossProceedsInd', and 'NetProceedsInd', and 'LossNotAllowedInd') must have a value of "0".	Incorrect Data	Report Error	Active

F1099C001	'DebtDischargeAmt' must have value.	Missing Data	Report Error and Reject if over Threshold	Active
F1099C002	If 'InterestAmt' has a value, then it cannot exceed 'DebtDischargeAmt'.	Incorrect Data	Report Error and Reject if over Threshold	Active
F1099C003	'DebtDesc' must have a value.	Missing Data	Report Error and Reject if over Threshold	Active
F1099CAP001	'AggregateReceivedAmt' must have a non-zero value.	Missing Data	Report Error and Reject if over Threshold	Active
F1099DIV001	'TotalOrdinaryDividendsAmt' cannot be less than sum of ('QualifiedDividendsAmt', and 'Section897OrdinaryDividendsAmt', and 'InvestmentExpenseAmt', and 'Section199ADividendsAmt').	Incorrect Data	Report Error and Reject if over Threshold	Active
F1099DIV002	If 'QualifiedDividendsAmt' has a value, then 'TotalOrdinaryDividendsAmt' must have a value.	Missing Data	Report Error and Reject if over Threshold	Active
F1099DIV003_001	If 'TotalCapitalDistributionsAmt' has non-zero value, it must be greater than or equal to the sum of ['UnrecapturedSection1250GainAmt', and 'CapitalGainSect1202Amt', and 'Collectibles28PercentGainAmt', and 'Section897CapitalGainAmt']	Incorrect Data	Report Error and Reject if over Threshold	Active
F1099DIV004	'FederalIncomeTaxWithheldAmt' appears excessive in relation to income amounts reported.	Incorrect Data	Report Error and Reject if over Threshold	Active
F1099DIV005	'ExemptInterestDividendsAmt' cannot be less than 'PrivateActivityBondIntDivAmt'.	Incorrect Data	Report Error and Reject if over Threshold	Active
F1099G001	'FederalIncomeTaxWithheldAmt' appears excessive in relation to income amounts reported.	Incorrect Data	Report Error and Reject if over Threshold	Active

F1099G002	If 'TradeOrBusinessIncomeInd' has a value of "1", then 'StateLclRefundCreditOffsetAmt' must have a value greater than 0.	Missing Data	Report Error and Reject if over Threshold	Active
F1099H003	'FormTypeCd' can not be equal to "1099H".	Incorrect Data	Reject	Active
F1099INT001	'FederalIncomeTaxWithheldAmt' appears excessive in relation to income amounts reported.	Incorrect Data	Report Error and Reject if over Threshold	Active
F1099INT002_001	If 'SpcfdPrvtActyBondInterestAmt' has a value, then it must be equal to or less than 'TaxExemptInterestAmt'.	Incorrect Data	Report Error and Reject if over Threshold	Active
F1099INT004	If Form 1099INT 'ForeignTaxesPaidAmt' has a value, then 'ForeignCountryOrUSPossessionCd' must also have a value.	Missing Data	Report Error and Reject if over Threshold	Active
F1099K001	The sum of 'JanuaryAmt', and 'FebruaryAmt', and 'MarchAmt', and 'AprilAmt' and 'MayAmt' and 'JuneAmt' and 'JulyAmt' and 'AugustAmt' and 'SeptemberAmt' and 'OctoberAmt' and 'NovemberAmt' and 'DecemberAmt' must equal 'GrossAmt'.	Incorrect Data	Report Error and Reject if over Threshold	Active
F1099K002	If 'EPFOrOtherThirdPartyInd' equals a value of "1", then 'PSENm' and 'PSEPhoneNum' must have a value.	Missing Data	Report Error and Reject if over Threshold	Active
F1099K003	'FederalIncomeTaxWithheldAmt' appears excessive in relation to income amounts reported.	Incorrect Data	Report Error and Reject if over Threshold	Active
F1099K004	The sum of 'PSEInd' and 'EPFOrOtherThirdPartyInd' must equal "1".	Incorrect Data	Report Error and Reject if over Threshold	Active
F1099K005	The sum of 'PaymentCardInd' and 'ThirdPartyNetworkInd' must equal "1".	Incorrect Data	Report Error and Reject if over Threshold	Active
F1099K006	If 'CardNotPresentTransAmt' has a non-zero value, then it cannot exceed 'GrossAmt'.	Missing Data	Report Error and Reject if over Threshold	Active

F1099K026	'PaymentTransactionCnt' must have a value.	Missing Data	Report Error and Reject if over Threshold	Active
F1099LS001	'PaidToRecipientAmt' must have a non-zero value.	Missing Data	Report Error and Reject if over Threshold	Active
F1099LTC001	The sum of 'PerDiemInd' and 'ReimbursedAmountInd' cannot be greater than 1.	Incorrect Data	Report Error	Active
F1099MISC001	'FederalIncomeTaxWithheldAmt' appears excessive in relation to income amounts reported.	Incorrect Data	Report Error and Reject if over Threshold	Active
F1099NEC001	'FederalIncomeTaxWithheldAmt' appears excessive in relation to income amounts reported.	Incorrect Data	Report Error and Reject if over Threshold	Active
F1099OID001	'FederalIncomeTaxWithheldAmt' appears excessive in relation to income amounts reported.	Incorrect Data	Report Error and Reject if over Threshold	Active
F1099OID002	'CUSIPNumberOrObligationDesc' must have a value.	Missing Data	Report Error and Reject if over Threshold	Active
F1099PATR001	'FederalIncomeTaxWithheldAmt' appears excessive in relation to income amounts reported.	Incorrect Data	Report Error and Reject if over Threshold	Active
F1099PATR002	If 'Section199AgDeductionAmt' has a value then 'SpecifiedCooperativeInd' must equal "1".	Incorrect Data	Report Error and Reject if over Threshold	Active
F1099PATR003	If 'Section199Ab7QualifiedPymtAmt' has a value then 'SpecifiedCooperativeInd' must equal "1".	Incorrect Data	Report Error and Reject if over Threshold	Active
F1099Q001	If 'BasisAmt' has a value then it must be equal to 'GrossDistributionAmt' minus (-) 'EarningsAmt'.	Math Error	Report Error and Reject if over Threshold	Active
F1099Q002	The sum of 'DistriFromPrivateQTPInd' and 'DistriFromStateQTPInd' and 'DistriFromCoverdellESAInd' must equal "1".	Incorrect Data	Report Error and Reject if	Active

			Over Threshold	
F1099Q003	'GrossDistributionAmt' must have a non-zero value.	Missing Data	Report Error and Reject if over Threshold	Active
F1099Q008	The sum of 'TrusteeToTrusteeTransferInd' and 'QTPToRothIRATransferInd' must equal "1".	Incorrect Data	Report Error and Reject if Over Threshold	Active
F1099QA002	If 'BasisAmt' has a value, then it must be equal to 'GrossDistributionAmt' minus (-) 'EarningsAmt'.	Math Error	Report Error and Reject if over Threshold	Active
F1099R001	'FederalIncomeTaxWithheldAmt' appears excessive in relation to income amounts reported.	Incorrect Data	Report Error and Reject if over Threshold	Active
F1099R002	If 'TaxableAmt' has a nonzero value, then it must not be greater than 'GrossDistributionAmt'.	Incorrect Data	Report Error and Reject if over Threshold	Active
F1099R003	If 'CapitalGainAmt' has a nonzero value, then it must not be greater than 'GrossDistributionAmt'.	Incorrect Data	Report Error and Reject if over Threshold	Active
F1099R005_001	If 'NetUnrlzdSecuritiesApprcnAmt' has a nonzero value, then it must not be greater than 'GrossDistributionAmt'.	Incorrect Data	Report Error and Reject if over Threshold	Active
F1099R006	If 'TxblAmountNotDeterminedInd' equals a value of "1", and the 'IRASEPSIMPLEInd' equals a value of "0", then 'TaxableAmt'' must not have a value greater than zero.	Incorrect Data	Report Error and Reject if over Threshold	Active
F1099SA001	The sum of 'HSAInd' and 'ArcherMSAInd' and 'MAMSAInd' must equal "1".	Incorrect Data	Report Error and Reject if over Threshold	Active
F1099SA002	'GrossDistributionAmt' must have a non-zero value.	Missing Data	Report Error and Reject if over Threshold	Active

F1099SA003	If 'ExcessContributionsEarningsAmt' has a non-zero value, then it must not be greater than 'GrossDistributionAmt'.	Incorrect Data	Report Error and Reject if over Threshold	Active
F1099SB004	If 'SurrenderAmt' is blank then 'InvestmentInContractAmt' must have a value.	Missing Data	Report Error and Reject if over Threshold	Active
F1099S004_001	If 'TransferorRcvdConsiderationInd' has a value of "0", then 'GrossProceedsAmt' must have a value.	Missing Data	Report Error and Reject if over Threshold	Active
F1097BTC001	'TotalCreditsAmt' must be equal to the sum of the following: ['JanuaryAmt', and 'FebruaryAmt', and 'MarchAmt', and 'AprilAmt' and 'MayAmt' and 'JuneAmt' and 'JulyAmt' and 'AugustAmt' and 'SeptemberAmt' and 'OctoberAmt' and 'NovemberAmt' and 'DecemberAmt'].	Incorrect Data	Report Error and Reject if over Threshold	Active
F1097BTC002	The sum of 'BondIssuerInd' and 'EntityRcvdBondDistriCreditInd' cannot be greater than "1".	Incorrect Data	Report Error and Reject if over Threshold	Active
F1098001	If 'PropAddrSameBorrowerAddrInd' does not equal "1", then 'PropertyAddressGrp' or 'PropertyDesc' must have a value.	Incorrect Data	Report Error	Active
F1098C001	If 'GrossProceedsFromSaleofVehAmt' has a value greater than 500, then 'CertifiesVehSoldToUnrltPrtyInd' must equal "1" and 'SaleDt' must have a value.	Incorrect Data	Report Error	Active
F1098C002_001	If 'GoodsAndServicesYesInd' equals "1", then 'ValueOfGoodsAndSrvsForVehAmt' and 'GoodsAndServiceDesc' must have a value.	Incorrect Data	Report Error	Active
F1098C003	The sum of 'GoodsAndServicesYesInd' and 'GoodsAndServicesNoInd' cannot be greater than "1".	Incorrect Data	Report Error and reject if over threshold	Active
F1098C004	'VINOrOtherIdNum' must have a value.	Missing Data	Report Error and reject if over threshold	Active
F1098C005	If 'VehClaimDedUnderSpcfdAmtInd' equals "1", then this form should not be filed with the IRS.	Incorrect Data	Report Error	Active

F1098Q001	'TotalPremiumsAmt' must be equal to or greater than the sum of ('JanuaryAmt', and 'FebruaryAmt', and 'MarchAmt', and 'AprilAmt', and 'MayAmt', and 'JuneAmt', and 'JulyAmt', and 'AugustAmt', and 'SeptemberAmt', and 'OctoberAmt', and 'NovemberAmt', and 'DecemberAmt')	Incorrect Data	Report Error and reject if over threshold	Active
F5498001	If 'RolloverContributionAmt' or 'FairMarketValueAmt' is greater than zero, then 'IRAInd', 'SEPInd', 'SIMPLEInd', or 'RothIRAInd' must equal a value of "1".	Missing Data	Report Error and Reject if over Threshold	Active
F5498002	'LifeInsIncludedInIRAContriAmt' cannot be greater than 'IRAContributionsAmt'.	Incorrect Data	Report Error and Reject if over Threshold	Active
F5498003	If 'DistributionRepaymentAmt' has a value greater than zero, then 'DistributionRepaymentCd' must have a value.	Incorrect Data	Report Error and Reject if over Threshold	Active
F5498017	If 'PostponedOrLateContributionCd' has a value of "EO" then 'PostponedOrLateContriReasonTxt' must be 13239, 12744, 13119, or if the value is "PL" then 'PostponedOrLateContriReasonTxt' must be 115-97 or 106-21.	Data Mismatch	Report Error	Active
FW2G001	'FederalIncomeTaxWithheldAmt' appears excessive in relation to income amounts reported.	Incorrect Data	Report Error and Reject if over Threshold	Active
F1099DA007	The sum of 'LongTermGainLossInd' and 'ShortTermGainLossInd' can not be greater than "1".	Incorrect Data	Reject	Active
F1099DA008	If 'QlfyStablecoinsProceedsInd' or 'SpecifiedNFTProceedsInd' have a value of "1", then 'TransactionCnt' must have a value greater than zero.	Missing Data	Report Error	Active
F1099DA010	If 'NFTAttributableFirstSalesAmt' is blank, then 'ProceedsAmt' must have a non zero value.	Missing Data	Report Error	Active
F1099DA011	If 'QlfyStablecoinsProceedsInd' or 'SpecifiedNFTProceedsInd' has a value of "1", then 'BasisReportedInd' should not have a value of "1".	Incorrect Data	Report Error	Active
F1099DA012	If 'QlfyStablecoinsProceedsInd' or 'SpecifiedNFTProceedsInd' has a value of "1", then 'NoncoveredSecurityDAInd' should not have a value of "1".	Incorrect Data	Report Error	Active

F1099DA013	'Federal Income Tax Withheld Amount' appears excessive in relation to income amounts reported.	Incorrect Data	Report Error	Active
F1099DA014	If Form 1099DA 'AcquiredDt' has a value, then it must not occur after the end of the reported 'TaxYr'.	Incorrect Data	Reject	New
F1099DA015	If Form 1099DA 'SoldOrDisposedDt' has a value, then it must be within the 'TaxYr'.	Incorrect Data	Reject	New
F1099DA016	If Form 1099DA 'DATransferredInUnitDt' has a value, then it must not occur after the end of the reported 'TaxYr'.	Incorrect Data	Reject	New
F1099DA017	If Form 1099DA 'SoldOrDisposedDt' has a value, it must not occur prior to 'AcquiredDt' with the same 'TaxYr'.	Incorrect Data	Reject	New
F1042S002	If 'AmendedInd' has a value of "1", then 'AmendmentNum' must have a nonzero value.	Data Mismatch	Reject	Active
F1042S003	If 'AmendedInd' has a value of "0", then 'AmendmentNum' must not have a value.	Data Mismatch	Reject	Active
F1042S005	'IncomeTypeCd' must be a valid code.	Incorrect Data	Reject	Active
F1042S006	'GrossIncomeAmt' must have a non-zero value.	Incorrect Data	Report Error and Reject if over Threshold	Active
F1042S007	Form 1042S 'ChapterTypeCd' must equal the 'ChapterTypeCd' in Submission3Header.	Data Mismatch	Report Error and Reject if over Threshold	Active
F1042S008	If 'ExemptionCd' in 'Chapter3Grp' has a value, it must be a valid code.	Incorrect Data	Reject	Active
F1042S009	If 'TaxRt' in 'Chapter3Grp' equals "00.00", then 'ExemptionCd' in 'Chapter3Grp' must have a value.	Missing Data	Report Error	Active
F1042S010	'ExemptionCd' in 'Chapter4Grp' must be a valid code.	Incorrect Data	Report Error and Reject if over Threshold	Active
F1042S011	'TaxRt' in 'Chapter4Grp' must equal ".0000" (00.00%) or ".3000" (30.00%).	Incorrect Data	Report Error	Active
F1042S012	If 'ChapterTypeCd' equals "4", then 'ExemptionCd' in 'Chapter4Gp' must equal "00", and 'TaxRt' must equal .3000.	Incorrect Data	Report Error	Active

F1042S013	If 'WithholdingAllowanceAmt' has a non-zero value, then 'IncomeTypeCd' must equal "16", "17", "18", "19", "20", or "42".	Data Mismatch	Report Error and Reject if over Threshold	Active
F1042S014	'WithholdingAllowanceAmt' must not be greater than 'GrossIncomeAmt'.	Incorrect Data	Reject	Active
F1042S015	'SubsqYrWithholdingPrtshpIntInd' must equal 'SubsqYrWithholdingPrtshpIntInd' on Submission3Header.	Data Mismatch	Reject	Active
F1042S016	'QIOrWPOrWTRevisingReportingInd' must equal 'QIOrWPOrWTRevisingReportingInd' in Submission3Header.	Data Mismatch	Reject	Active
F1042S017	If 'OtherAgentsTaxWithheldAmt' has a non-zero value, then 'PrimaryWithholdingAgentGrp' must have a value.	Missing Data	Reject	Active
F1042S018	If 'RecipientRepaidAmt' has a value, then it must not be greater than the sum of 'FederalIncomeTaxWithheldAmt' and 'OtherAgentsTaxWithheldAmt'.	Incorrect Data	Report Error	Active
F1042S019	'TotalTaxWithholdingCreditAmt' must equal sum of 'OtherAgentsTaxWithheldAmt' plus 'FederalIncomeTaxWithheldAmt' minus 'RecipientRepaidAmt'.	Incorrect Data	Reject	Active
F1042S020	If 'PersonName' and 'TIN' in 'Form1042SRecipientDetail' have a value, they must match the IRS database.	Data Mismatch	Report Error	Active
F1042S021	If 'BusinessName' and 'TIN' in 'Form1042SRecipientDetail' have a value, they must match the IRS database.	Data Mismatch	Report Error	Active
F1042S022	'CountryCd' in 'Form1042SRecipientDetail' must have a value unless 'Chapter3StatusCd' equals "09", "11", "12", "13", "21", "27", "28", "29", "30", "31", or "32".	Incorrect Data	Reject	Active
F1042S023	If 'ExemptionCd' in 'Chapter3Grp' equals "04", and 'CountryCd' in 'Form1042SRecipientDetail' has a value, then it must be a treaty country.	Incorrect Data	Reject	Active
F1042S024	'MailingAddressGrp' in 'Form1042SRecipientDetail' must have a value unless 'Chapter3StatusCd' equals "00" and 'Chapter4StatusCd' equals "42", "43", "44", "45", "46", "47", or "48".	Missing Data	Report Error	Active
F1042S025	'MailingAddressGrp' in 'Form1042SRecipientDetail' must have a value unless 'Chapter3StatusCd' equals "21", "27", "28", "29", "30", "31", or "32".	Missing Data	Report Error	Active

F1042S026	If 'Chapter3StatusCd' in 'Form1042SRecipientDetail' has a value, then it must be a valid code.	Incorrect Data	Report Error and Reject if over Threshold	Active
F1042S027	If 'Chapter4StatusCd' in 'Form1042SRecipientDetail' has a value, then it must be a valid code.	Incorrect Data	Report Error and Reject if over Threshold	Active
F1042S028	If 'LOBCd' has a value, then it must be a valid code.	Incorrect Data	Report Error and Reject if over Threshold	Active
F1042S029	'ProRataBasisInd' must equal 'ProRataBasisInd' in the 'Submission3Header'.	Data Mismatch	Reject	Active
F1042S030	'Chapter3StatusCd' in 'IntermediaryOrFlowThruEntGrp' must be a valid code.	Incorrect Data	Report Error and Reject if over Threshold	Active
F1042S031	'Chapter4StatusCd' in 'IntermediaryOrFlowThruEntGrp' must be a valid code	Incorrect Data	Report Error and Reject if over Threshold	Active
F1042S032	'Chapter3StatusCd' in 'PayerGrp' must be a valid code.	Incorrect Data	Report Error and Reject if over Threshold	Active
F1042S033	'Chapter4StatusCd' in 'PayerGrp' must be a valid code.	Incorrect Data	Report Error and Reject if over Threshold	Active
F1042S034	If 'ExemptionCd' in 'Chapter3Grp' equals "01", and 'Chapter3StatusCd' in 'Form1042SRecipientDetail' equals "05", "06", "07", "08", "09", "10", "11", "12", "13", "14", "15", "16", "17", "18", "19", "20", "22", "23", "24", "25", "26", "35", "36", "37", "38", or "39", then 'TIN' in 'Form1042SRecipientDetail' must have a value.	Data Mismatch	Reject	Active
F1042S035	If 'ExemptionCd' in 'Chapter3Grp' has a value of "04", and 'IncomeCd' has a value of "16", then 'TIN' in 'Form1042SRecipientDetail' must have a value.	Incorrect Data	Reject	Active
F1042S036	If 'ExemptionCd' in 'Chapter3Grp' has a value of "08", then 'TIN' in 'Form1042SRecipientDetail' must have a value.	Incorrect Data	Reject	Active

F1042S037	If 'ExemptionCd' in 'Chapter3Grp' has a value of "06", "07", "10", "11" or "22", then 'TIN' in 'Form1042SRecipientDetail' must have a value that begins with "98".	Incorrect Data	Reject	Active
F1042S038	If 'Chapter3StatusCd' in 'Form1042SRecipientDetail' has a value of "09", "11", "12", "13", "14", "35" or "40", then 'TIN' in 'Form1042SRecipientDetail' must have a value that begins with "98".	Incorrect Data	Reject	Active
F1042S039	If 'Chapter3StatusCd' in 'Form1042SRecipientDetail' has a value of "05" or "07", then 'TIN' in 'Form1042SRecipientDetail' must have a value.	Incorrect Data	Reject	Active
F1042S040	If 'ChapterTypeCd' has a value of "3", then 'Chapter3StatusCd' in 'Form1042SRecipientDetail' must have a value.	Incorrect Data	Report Error	Active